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**General Information.** The California State Board of Equalization is offering its *Business Taxes Law Guide* (BTLG) and *Property Taxes Law Guide* (PTLG) on disks to the public. These are the same law guides used by Board staff.

The Law Guides on disks consist of 3 1/2 inch high density disks in Microsoft Word 6.0. You may need to alter the tabs or style settings to fit your needs. A set of disks may be purchased on a one-time only basis or as a one-year subscription to updates. Subscribers to the update service will receive a new set of disks with each update. Renewal notices will be sent to subscribers prior to their expiration date. Subscription prices are updated annually based on publication costs.

**Property Taxes Law Guides.** The PTLG contains Property Tax laws, rules, and annotations. The laws include section histories, notes, and significant court cases. The rules interpret the law for the purpose of administration and enforcement. The annotations are staff interpretations of the laws, rules, court cases and correspondence. The PTLG also contains pertinent provisions of the California Constitution, government codes that relate to property taxation, a calendar of property tax dates, and an indexed table of court cases.

**Business Taxes Law Guide.** The BTLG consists of Sales and Use Tax and various special taxes laws, regulations, and annotations. The laws include section histories, notes, and significant court cases. The regulations interpret the law for the purpose of administration and enforcement. The annotations are staff interpretations for a particular subject or situation.

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